

## ABSTRACT OF THE DISCLOSURE

A semiconductor device provided with: a channel region of a first conductivity provided in a surface of a semiconductor substrate; a source region of a second conductivity different from the first conductivity, the source region being provided on an edge of a trench which extends through the channel region; a gate oxide film provided on an interior wall of the trench; and a gate electrode provided in the trench in opposed relation to the channel region with the intervention of the gate oxide film. The interior wall of the trench includes a first interior side surface having a (100) plane orientation, and a second interior side surface having a plane orientation different from the plane orientation of the first interior side surface, and the source region is disposed away from a portion of the gate oxide film provided on the second interior side surface.